

NOTES:

In November 1982, Texas voters approved a constitutional amendment authorizing the Legislature to set the terms of water-district board members at up to four years. For more information, see HSG Special Report Number 83, "1982 Constitutional Amendments," July 26, 1982.

SB 732, by Henderson, enacted this year, also requires elections for MUD directors to be held in April but leaves the terms of office at two years. The Governor's office said that since HB 1858 was passed after SB 732, HB 1858 is controlling--hence, MUD directors will be elected for four-year terms as specified in HB 1858.

Tax exemption on farm and ranch equipment
(SB 975, by Jones)

DIGEST:

The bill would have exempted from property taxation "implements of husbandry" used in the production of farm or ranch products.

GOVERNOR'S
REASONS
FOR VETO:

The same exemption was granted in HB 1203, which also revised other sections of the Property Tax Code. SB 975 was therefore redundant.

SPONSOR'S
VIEW:

Sen. Jones said that since the exemption was taken care of in another bill, the veto of SB 975 was "certainly proper."

NOTES:

In November 1982, the voters approved a constitutional amendment that exempted farm and ranch equipment from property taxation. The language in both SB 975 and HB 1203 exempting farm and ranch equipment conforms the Property Tax Code to the Constitution. Neither bill is implementing legislation; the constitutional amendment was self-enacting.